

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 247 of 1994

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME TAX

Versus

BHADIAD INDUSTRIES

Appearance:

MR MANISH R BHATT for Petitioner
NOTICE NOT RECD BACK for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

Date of decision: 18/07/96

ORAL JUDGEMENT

Tribunal has referred the following question under Section 256(1) of the Income Tax Act, 1961 to this Court for opinion :

"Whether, the Appellate Tribunal is right in law and on facts in confirming the order made by the

Deputy C.I.T. (Appeals) whereby he had directed the I.T.O. to grant registration to the firm though some of the partners were partners in dual capacity, i.e., in their individual capacity as well as karta of their respective HUF ?"

Since the aforesaid question is answered by this Court in the case of C.I.T. v. Budhalal Amulakhdas, 129 ITR, 97, this question is to be answered in favour of the assessee and against the revenue.

The reference is disposed of accordingly with no order as to costs.